

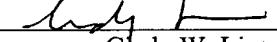


1 FW ✓

U.S. DEPARTMENT OF COMMERCE PATENT AND TRADEMARK OFFICE			
TRANSMITTAL OF POWER OF ATTORNEY BY ASSIGNEE OF ENTIRE INTEREST		Docket Number: 13760/99999	
Application Number 10/578,233	Filing Date November 3, 2004	Examiner Unassigned	Art Unit Not available
Invention Title SOFT STEROID COMPOSITIONS FOR USE IN DRY POWDER		Inventor(s) COLLER et al.	

Address to:
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Commissioner for Patents, P.O. box 1450, Alexandria, VA 22313-1450
on
Date: February 28, 2008

Signature: 
Cindy W. Liao

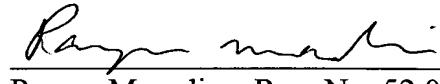
SIR:

Applicants submits herewith a Power of Attorney by Assignee of Entire Interest in the above-identified patent application. In this regard, the applicants note that a Renewed petition under 37 CFR 1.47 (a) is being filed to accept the application without signature of Ramesh Yanamandra. Applicants have a signed declaration & Assignment from all but inventor Ramesh Yanamandra, because he could not be located.

Please record the Power of Attorney and change of correspondence address in this application.

No fee is believed due for submission of this Power of Attorney. If there is a fee however, the Commissioner is hereby authorized to charge such fee to the Kenyon & Kenyon LLP Deposit Account No. 11-0600.

Dated: February 28, 2008

By: 
Payam Moradian, Reg. No. 52,048

KENYON & KENYON LLP
One Broadway
New York, N.Y. 10004
(212) 425-7200 (telephone)
(212) 425-5288 (facsimile)
CUSTOMER NO. 26646



13760/99999

**APPOINTMENT OF POWER OF ATTORNEY
BY ASSIGNEE OF ENTIRE INTEREST**

Norton Healthcare Limited, as assignee of the entire right, title, and interest in the application for patent entitled **SOFT STEROID COMPOSITIONS FOR USE IN DRY POWDER INHALERS**, the specification of which was filed on November 3, 2004, as International Application No. PCT/US2004/036477, and nationalized in the United States of America as U.S. Application No. 10/578,233, does hereby appoint the practitioners associated with Kenyon & Kenyon LLP's customer number

26646

as its attorneys/agents with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

Please address all correspondence and direct all telephone calls to:

Patrick J. Birde, Esq.
KENYON & KENYON LLP
One Broadway
New York, New York 10004-1050
Telephone: (212) 425-7200
CUSTOMER NUMBER NO. 26646

**Norton Healthcare Limited
Regent House, 5-7 Broadhurst Gardens
Swiss Cottage, London NW6 3RZ, United Kingdom**

Dated: 25th FEBRUARY, 2008

By: John Beighton
Name: John Beighton
Title: Director

By: Peter Horsman
Name: Peter Horsman
Title: Director